

CHAPTER 151

NOTIFICATION OF TAX SUSPENSION – PUBLIC ASSISTANCE RECIPIENTS

S.F. 223

AN ACT providing for notification of certain persons receiving public assistance of tax suspension provisions.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 427.9, Code 1995, is amended to read as follows:

427.9 SUSPENSION OF TAXES, ASSESSMENTS, AND RATES OR CHARGES, INCLUDING INTEREST, FEES, AND COSTS.

If a person is a recipient of federal supplementary security income or state supplementary assistance, as defined in section 249.1, or is a resident of a health care facility, as defined by section 135C.1, which is receiving payment from the department of human services for the person's care, the person shall be deemed to be unable to contribute to the public revenue. The director of human services shall notify ~~the board of supervisors of the county in which the assisted person owns parcels, as defined in section 445.1, of the fact, giving a statement of a person receiving such assistance of the tax suspension provision~~ and shall provide the person with evidence to present to the appropriate county board of supervisors which shows the person's eligibility for tax suspension on parcels owned, possessed, or upon which the person is paying taxes as a purchaser under contract. The board of supervisors so notified, without the filing of a petition and statement as specified in section 427.8, shall order the county treasurer to suspend the collection of all the taxes, special assessments, and rates or charges, including interest, fees, and costs, assessed against the parcels and remaining unpaid by the person or contractually payable by the person, for such time as the person remains the owner or contractually prospective owner of the parcels, and during the period the person receives assistance as described in this section. The director of human services shall advise the person that the person may apply for an additional property tax credit pursuant to sections 425.16 to 425.39 which shall be credited against the amount of the taxes suspended.

Approved May 4, 1995

CHAPTER 152

INTERNAL REVENUE CODE REFERENCES AND INCOME TAX PROVISIONS

S.F. 201

AN ACT updating the Iowa Code references to the Internal Revenue Code, allowing a deduction for the employer social security credit, and providing retroactive applicability and effective dates.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 15A.9, subsection 8, unnumbered paragraph 2, Code 1995, is amended to read as follows:

For the purposes of this section, "qualifying expenditures for increasing research activities" means the qualifying expenditures as defined for the federal credit for increasing research activities which would be allowable under section 41 of the Internal Revenue Code in effect on January 1, ~~1994~~ 1995. The credit authorized in this subsection is in lieu of the credit authorized in section 422.33, subsection 5.